No. 11989

IN THE

United States Court of Appeals

FOR THE NINTH CIRCUIT

JAMES A. NOELL and AMELIA E. NOELL,

Appellants,

vs.

UNITED STATES OF AMERICA,

Appellee.

APPELLEE'S BRIEF.

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United States Attorney;

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No. 11989

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APPELLEE'S BRIEF.

JURISDICTIONAL STATEMENT.

Appellants were indicted for concealing assets in bankruptcy and making false oaths in connection therewith (11 U. S. C. A., Sec. 52(b)). The District Court had jurisdiction under United States Code, Title 28, Section 41(19) and Section 371(6). The offenses charged were committed in the Southern District of California [Tr. 2-8].[1] Judgment was entered on July 12, 1948 [Tr. 22-26]. Notice of appeal was filed July 19, 1948 [Tr. 27-28]. This Court has jurisdiction under United States Code, Title 28, Section 225(a) and (c), which treat of the jurisdiction of courts of appeal.

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[1]The references preceded by "Tr." are to the printed Transcript of Record and those preceded by "R. T." are to typewritten Reporter's Transcript while those preceded by "A. B." are to appellants' brief.

OUTLINE OF INDICTMENT.

Count One.

11 U. S. C., Sec. 52(b)(1).

CONCEALMENT OF ASSETS.

Commencing on May 22, 1946, to date of indictment (January 28, 1948) defendants concealed from the Receiver and Trustee a portion of the assets of said individuals and co-partnership, to wit, $25,000 and one 1941 Chevrolet Tudor Sedan.

Count Two.

11 U. S. C., Sec. 52(b)(2).

FALSE OATH—AMELIA E. NOELL.

On May 22, 1946, Amelia E. Noell did make false oath in bankruptcy proceedings, to wit, in Schedules F and G (wherein she stated that she had no automobile or other vehicles and no property in reversion, etc.), which was false because she had a property interest in a 1941 Chevrolet Tudor Sedan automobile.

Count Three.

11 U. S. C., Sec. 52(b)(2).

FALSE OATH—JAMES A. NOELL.

On June 3, 1946, James A. Noell did make a false oath in bankruptcy proceedings before Referee Brink, to wit, that this car was Buscemi's, which was false because he well knew his wife did have an interest in said 1941 Chevrolet and had not made a bona fide sale to John Buscemi.

STATEMENT OF FACTS.

Preliminary.

By stipulation [R. T. 227], for the purposes of trial, all three estates, *i. e.,* the bankruptcy estates of the defendant James A. Noell, of the defendant Amelia E. Noell (husband and wife) and the copartnership, "Pacific Firm-Built," between them, were treated as one estate.

Defendants individually and as copartners filed their voluntary petition in bankruptcy on May 22, 1946 [Ex. 4], claiming composite assets of $53,682.96. By amended partnership schedule [Ex. 4b], filed 34 days later (June 25, 1946), an additional claimed asset of a $15,000 chose in action against one William Scheules was for the first time mentioned. Thus the total claimed assets were $68,-682.96 against claimed liabilities of $61,305.47, which in truth amounted to only $54,345.47 [R. T. 786-788].

In appendix attached are photographs of three charts in evidence each portraying a summary of the findings of the expert witness George M. Kirk, Jr., an accountant and Special Agent of the Federal Bureau of Investigation, which are largely self-explanatory.

The chart entitled "Schedules Filed for the Partnership and by James A. and Amelia E. Noell, Individually," is Exhibit 40 in evidence [R. T. 926] and represents the schedules as ultimately and finally amended. The item of secured claims of $6,960 under liabilities in the schedules of James A. Noell was a duplication [R. T. 787] with the

result that the total liabilities under the three schedules is properly indicated on Exhibit 40 in longhand as $54,-345.47 [R. T. 788].

The chart entitled "Receipts and Disbursements of the Partnership and James A. and Amelia E. Noell, Individually, October 20, 1945 to May 22, 1946," is Exhibit 58. It comprehends the over-all total duration of the partnership from its inception, October 20, 1945 [R. T. 818, 1063; A. B. Appendix 3], to the date of the filing of the voluntary petition in bankruptcy on May 22, 1946 [Ex. 4].

Exhibit 58 shows that, over and above the total legitimate miscellaneous aggregate withdrawals of over $3,200 by appellants over the seven months' life of their business copartnership, they withdrew and received additionally over $32,000.00 which cannot be accounted for by any files, books or records of the copartnership or of the appellants.

The chart entitled "Cash Withdrawals by James A. and Amelia E. Noell," is Exhibit 57. It shows that appellants withdrew *over* $28,500.00 of the unaccounted for cash referred to in Exhibit 58, within a period of 56 days prior to their filing their voluntary petition in bankruptcy. Exhibit 57 shows that of the $28,511.67 last minute withdrawals, the appellant husband withdrew $8,800.00 and the appellant wife withdrew $19,711.67 [Ex. 57].

Facts Most Favorable to the Government.

Appellants now claim:

> "There can be no doubt from Mr. Kirk's summary and charts [Pltf. Exs. 57, 58] that, except for the cash contributions and expenditures by Mrs. Noell for the partnership, it was insolvent in March, 1946" [A. B. Appendix p. 6].

Nevertheless, between March 28, 1946, and May 20, 1946, defendants withdrew $28,511.67 [Ex. 57] from six banks and not only this sum but the total sum of $32,-011.67 is wholly unaccounted for either by any books, files, records or credible evidence whatsoever.

Aside from any profits which may have been made by defendants in the sale of real estate, the partnership, in the operation of the partnership business alone, according to the books and records of the partnership, made a net profit of $1,173.75 in the seven months of its existence [R. T. 818].

There is nothing in the files, books and records of the partnership to show or indicate that $15,000.00, or $17,-000.00 or any other sum was paid to any William Scheules [R. T. 892-897]. The non-existence of any such person is indicated to some extent by the return of correspondence addressed to him at Roseburg, Oregon (address given in defendants' schedules), which was returned marked "Unknown" [R. T. 187]. The postmaster at Roseburg, Oregon, testified he had never become acquainted with or run across any William Scheules [R. T.

354] and had made inquiry for such a person in Roseburg, Oregon, but had been unable to find anyone who knew any William Scheules [R. T. 359].

The appellants' lumber yard completely ceased operations on May 13, 1946 [R. T. 1144], when an attachment was levied against the partnership business and buildings [R. T. 1158].

On Saturday, May 11, 1946 [R. T. 1156-1157], appellants were engaged in a purported sale of the Chevrolet automobile to John Buscemi [R. T. 368]. Buscemi gave appellant wife his check for $846 [Pltf. Ex. 69]. Appellant wife signed over pink slip [R. T. 367-372] and said she would like to have the car back [R. T. 106] and would repay Buscemi the $846 [R. T. 372] and three days later (about the date of the attachment) the appellant husband paid back the $846 to Buscemi in cash [R. T. 372]. Buscemi's wife deposited this $846 cash reimbursement [Ex. 6] on May 13, 1946 [R. T. 590-593], the same day appellant wife cashed the $846 check.

The appellant husband sold the car subsequently for $1425 at which time he allowed Buscemi to have $1,000 thereof [R. T. 429] which Buscemi paid back [Ex. 70] after Thanksgiving, *i. e.,* on December 13, 1946 [R. T. 432]. Only the evidence most favorable to the Government will be considered on appeal.

Hemphill v. United States (C. A. 9), 120 F. 2d 115, 117, cert. den. 314 U. S. 627.

ARGUMENT.

Summary.

In addition to the automobile, appellants are charged (Count One) with concealing $25,000. The evidence shows $32,011.67 unacounted for [Ex. 58], of which $28,511.67 was cash withdrawn by appellants from six banks within about seven weeks before they filed their voluntary petition in bankruptcy [Ex. 57].

Appellants, black market operators [R. T. 1218], collaborated in the purported sale of the car to their friend, John Buscemi, for a "ceiling" price of $846 [R. T. 368] with the friend's promise to sell it back at same price [R. T. 372] and three days later the price was paid back to Buscemi in cash by appellant husband [R. T. 372] and appellants continued to use the car [R. T. 1161-1163] and ultimately sold it for $1,425 [R. T. 429-432, 546-547].

Count II charges appellant Amelia E. Noell with a false oath in her bankruptcy schedule: that she had no automobile nor any interest therein.

Count III charges appellant husband with a false oath in his testimony before the Referee in Bankruptcy wherein he swore that the car was Buscemi's.

Questions Presented.

Appellants' brief contains no specification of errors unless their "Statement of Points on Which Appellants Intend to Rely on Appeal" be treated and considered as such. In this latter event it should be noted that no effort has been made to comply with or observe Rule 20 of the Rules of Court.

Appellants' 20 points, however, are treated in eleven divisions and to avoid further confusion we will discuss each point in the order in which they are discussed in appellants' brief.

I.

The Exhibits Were Not Withheld From the Jury's Perception.

Appellants complain in their Point VII that Exhibits 40, 57 and 58 were exhibited to the jury. These exhibits were summaries of the greater bulk of the exhibits.

No objection was made in the trial court that the exhibits were kept from the jury for the very good reason that they were not withheld.

It would be tedious and unnecessary to pursue this point extensively. It, perhaps, is sufficient to observe that the record shows that appellants' counsel in his argument showed the jury such of the exhibits as he cared to show [R. T. 1274-1275] and the Government's counsel did likewise [R. T. 1133].

II.

There Is Substantial Evidence That Appellants, Both of Them, Concealed Cash as Alleged in Count I.

Appellants never expended over $400 per month for household expenses [R. T. 1171]. Yet in a period of about seven weeks before appellants filed their voluntary petition in bankruptcy, they withdrew in cash $28,511.67 from their six bank accounts [Ex. 57]. The appellant husband withdrew $8,800 and appellant wife withdrew $19,711.67 [R. T. 295]. Neither appellants, nor their files, books or records could account for the disposition of these funds.

Appellants aver that they delivered "to the receiver all memoranda of transactions not posted in their books" (A. B. 14). Exhibits 57 and 58 show, by interlineation, the exhibits upon which they (the charts or summaries) were based and made. From this it is apparent that the expert accountant, Kirk, was comprehensive in his examination of all files, papers, books and records turned over to the Receiver and Trustee by appellants.

Appellants urge, to use their language, "the following fallacies" (A. B. 16):

> "*First:* There is to be deducted the item of $15,000.00 which defendant husband advanced to Scheules for the purchase of lumber in Oregon, and of which no record was made in the partnership books."

Appellants are correct in identifying that as a *fallacy.* In the first place there is nothing in evidence to suggest

whether the *claimed* transfer of $15,000.00 to the apparently fictitious "William Scheules" was an "advance," as appellants' brief suggests, or something else; there is nothing from which the court could determine whether it was "for the purchase of lumber," as appellants' brief also suggests, or something else. In fact the inquiry of appellant husband on cross-examination, "What did you give him the money for?" was never answered for the reason that the appellant husband claimed that the answer thereto would tend to incriminate him. There is evidence that there was no payment or advance or transfer of any funds whatsoever to Scheules; that Scheules was fictitious and nonexistent [R. T. 354-359].

Appellants' next admittedly fallacious claim (A. B. 16) is that:

> "In-so-far as joint concealment is concerned, there must be deducted from the cash receipts described by Mr. Kirk the proceeds from the wife's sales of separate property."

Appellee concedes that that claim is fallacious. Both appellants were in bankruptcy. Their combined unsecreted resources were insufficient to pay creditors [R. T. 228-229]. "The partnership was virtually destitute of cash months before the bankruptcy adjudication" (A. B. 15). Nevertheless $8,800.00 of the $28,511.67 last minute cash withdrawals was by appellant husband [Ex. 57] and appellant wife claims to have given her appellant husband substantial portions of the $19,711.67, hastily withdrawn by her [R. T. 1129-1161].

Appellants' purported efforts to explain their dissipation or secretion of the $28,511.67 extracted from the six banks exemplifies, even in the cold record, an evasive attitude. Mrs. Noell's remarks in this connection are found in the typewritten reporter's transcript from page 1129 to page 1161. Mr. Noell's remarks more vividly to the same effect are found in the typewritten reporter's transcript from page 1175 to page 1188.

> "The demeanor of an orally testifying witness is 'always assumed to be in evidence.' It is 'wordless language.' The liar's story may seem uncontradicted to one who merely reads it, yet it may be 'contradicted' in the trial court by his manner, his intonations, his grimaces, his gestures, and the like—all matters which 'cold print does not preserve' and which constitute 'lost evidence' so far as an upper court is concerned. For such a court, it has been said, even if it were called a 'rehearing court,' is not a 'reseeing court.' Only were we to have 'talking movies' of trials could it be otherwise. * * *"
>
> *Broadcast Music Inc. v. Havana Madrid Restaurant Corp.,* ..... F. 2d ..... (17 L. W. 2588), decided May 27, 1949 by the Second Circuit.

III.

There Is Ample Evidence That Amelia E. Noell Concealed the Car as Alleged in Count I.

In addition to that which has been pointed out above, it is pertinent to note that:

First, it is strange that appellants, admittedly engaged in black-market activities, should sell the car when "creditors' suits were pending and threatened" [R. T. 1101, 1144-6 (Ex. 46), 1030-40; A. B. Appendix 3-4] for only "ceiling" price and no more.

Second, appellants continued to drive the car after the purported sale using the car as their own, even taking a trip in it to Reno [R. T. 1161-1163]. Three days later the "ceiling" price was paid back to the buyer in cash [R. T. 372].

Third, appellant husband went out on Figueroa Street to sell the car [R. T. 1200-1210] and received $1,425.00 therefor at a bona fide sale [R. T. 429-432, 546-547].

IV.

There Is Ample Evidence That Appellant Husband Concealed the Car.

In addition to that which has been pointed out above, it should also be remembered that the appellant husband was with his wife at the *purported* sale of the car to John Buscemi at the "ceiling" price of $846 and three days later returned the $846 to John Buscemi in cash [R. T. 372], took care of all details, *i. e.*, insurance [R. T. 376-377] and accident report [R. T. 377], and ultimately sold the

car for the price of $1,425.00 and collected the money therefor [R. T. 429-432].

As discussed, *infra* (Point VI), appellant under oath swore that the car was "Mr. Buscemi's" car before the Referee in Bankruptcy [R. T. 59-60].

V.

There Is Ample Evidence That Appellant Wife Swore Falsely That She Owned No Interest in the Car.

In addition to that which has been pointed out above, the appellant wife made the arrangements [R. T. 565] at the pseudo "ceiling" price sale for the reacquisition of equitable ownership three days later [R. T. 372]. Within the three days the accommodation vendee, John Buscemi, was reimbursed, *i. e.,* he received back the $846.00 in cash [R. T. 372], and retained merely the naked legal title as a trustee.

VI.

(1) Count III Does Allege a False Oath.

In succinct substance, insofar as is here pertinent, Count III alleges that appellant husband

> "did knowingly and fraudulently make a false oath in said bankruptcy proceedings * * * and * * * gave the following testimony:"

Note: In substance the gravamen of the false testimony set out in the indictment is as follows:

> John Buscemi is the owner of the car.
>
> It is Mr. Buscemi's car.

The indictment, Count III, then proceeds to aver that appellant husband's foregoing testimony

> was false as the appellant husband then and there well knew in that his [appellant] wife did have an interest in said car and had not made a bona fide sale thereof to John Buscemi.

(2) It Is Established by Ample Evidence That the Testimony of Appellant Husband Before the Bankruptcy Court With Respect to the Car Was False.

The appellant husband testified under oath that John Buscemi "is the owner" of the car. "It was in my possession about a week ago" (*i. e.,* about May 27, 1946 [R. T. 54-60]). "But it was Mr. Buscemi's car then" [R. T. 60:11-14; 61:14-16]. When the appellant husband so testified he knew that there had been no bona fide sale to Buscemi and that on May 13, 1946, he had returned the $846 to Buscemi. Appellant husband knew that his return of the $846 to Buscemi was to revest equitable title in the seller both as a matter of law as well as pursuant to clandestine agreement [R. T. 565].

Such equitable ownership is a substantial legal interest in property which the evidence demonstrates was carefully secreted and appellants sought to further hide the transaction by false oaths.

VII.

There Was No Error in the Admission of Exhibits 40, 57 and 58 (Accountant's Charts) Into Evidence.

Appellants are in error in their assertion that Plaintiff's Exhibit 40 for identification was never received in evidence (A. B. 52). It was received in evidence as Plaintiff's Exhibit 40 [R. T. 926].

Every record upon which Plaintiff's Exhibits 40, 57 and 58 are based is in evidence. Said Exhibits 40, 57 and 58 on their respective faces show, by interlineation, the other exhibits in evidence upon which each item of said Exhibits 40, 57 and 58 is based.

Appellants complain that the expert, Accountant Kirk, expressed opinions and made summaries based upon "incomplete" records. It is true that appellants made as few records of their crimes as possible. However, the accountant, Kirk, based his investigation and summaries upon all the files, papers, books and records of the appellants.

There is nothing in the appellants' records which even so much as indicates that any part of the $32,011.67 unaccounted for [Ex. 58] was paid to this, probably nonexistent and wholly fictitious, William Scheules [R. T. 892].

There is nothing in appellants' records to indicate that any of the $28,511.67 [Ex. 57] was used to pay or advance to William Scheules any sum whatsoever [R. T. 897].

There is nothing in appellants' records to show any disposition of the cash withdrawal items listed on Exhibit 57 [R. T. 897] except that $8,800.00 was withdrawn by appellant husband and $19,711.67 was withdrawn by appellant wife.

The first mention or record of the Scheules matter is in the bankruptcy schedules. It is most significant, too, that the Scheules matter was not mentioned in the original schedules [Ex. 4] filed May 22, 1946. This substantial $15,000.00 (or $17,000.00) item was completely omitted in the original schedules.

It was not until June 25, 1946, that appellants filed the amended schedule [Ex. 4b] setting up this $15,000.00 item for the first time. Upon his cross-examination, appellant husband claimed it was even more than $15,000.00, *i. e.,* $17,000.00 [R. T. 1219]. Appellant husband said it would tend to incriminate him to explain what this 15 or 17 thousand dollar payment or advance or what-not was for.

It's not surprising and altogether proper that the accountant should not have included the asserted Scheules transactions in his summaries. The transaction was not in the files, papers, book or records of appellants. The transaction never occurred. The claim that it did occur was one of appellants' afterthoughts, a defense mechanism.

Appellants' assertion (A. B. 55-56) that Accountant Kirk "admitted that he erred in charging" the $15,000.00 Scheules item to appellants as receipts unaccounted for is a grossly incorrect statement [R. T. 870]. (The complete record in the reporter's typewritten transcript is encompassed by pages 865 to 872.)

Equally fallacious is appellants' complaint that Exhibit 57 charges appellants jointly with receipt of $16,636.58 from the sales of appellant wife's separate property in arriving at the total amount of cash concealed. Appellants offer the ridiculous argument that the asserted $16,636.58 is separate property of the wife and that it together with the asserted payment of $15,000.00 (why not $17,000.00?) to Scheules should be deducted from the $32,011.67 [Ex. 58] to show that appellants only secreted about $375 (or less).

The argument falls of its own weight. It makes little difference whose funds they were for the reason they should have been turned over to the proper authorities and not secreted. The assets of both partners were liable for the debts of the copartnership.

VIII.

The Court Did Not Err in Receiving Evidence of a Returned Envelope Addressed to Scheules or in Receiving the Testimony of the Postmaster on the Issue With Respect to William Scheules.

In the amended partnership Schedule B-3 [Ex. 4b] appellants represented that William Scheules "gave his address as Roseburg, Oregon."

Regardless of what it may or may not have proved, it was not error to show that the Trustee's letter to William Scheules was returned marked "unknown." By the same token it was discreet to permit the postmaster at Roseburg to testify that he did not know William Scheules and had tried and had been unable to locate him.

IX.

It Was Not Improper Cross-Examination or Misconduct for the Government to Ask Appellant Husband Whether He Gave $15,000 to William Scheules and It Was Not Error for the Court to Determine Appellant Witness' Constitutional Rights After the Witness Declared in the Presence of the Jury That He Wished to Stand on His Constitutional Rights.

On direct examination appellant witness' counsel asked him whether he withheld "any money, property * * * or anything of value whatsoever from the receiver or trustee." Appellant James A. Noell gave a negative answer [R. T. 1215-1216].

The question on cross-examination, "Did you give $15,000 to William Scheules?" was proper as within the scope of the direct examination and under the Government's contention that there was no such person, no such payment and no such credit or chose in action which appellants belatedly listed in the amended partnership bankruptcy schedule as an overlooked $15,000 asset.

Finally, appellant husband on cross-examination was asked, "What did you give him the money for?" whereupon the court sustained appellant witness' claim of constitutional privilege against self-incrimination [R. T. 1224-1225].

The claim that it was a black market transaction was a wholly voluntary *claim* of appellant husband while on the witness stand. It is the Government's position that there was no such transaction and that the claim of privilege against self-incrimination, based on black market operations, was embraced to avoid exposure of the fictitious transaction which cross-examination threatened.

In truth the trial court was generous in sustaining the claim of privilege. The defendant witness was not entitled to the privilege.

> "The immunity from giving testimony is one which the defendant may waive by offering himself as a witness. * * * His waiver is not partial; having once cast aside the cloak of immunity, he may not resume it at will, whenever cross-examination may be inconvenient or embarrassing."
>
> *Raffel v. United States* (1926), 271 U. S. 494, 496-497.

See also:

Cyc. Fed. Proc. (2nd Ed.), Vol. 9, Sec. 4323.

X.

Judgments of Imprisonment Were Proper and Involved No Denial of Due Process of Law.

Appellants complain of the recommendation of a "committee," referred to by the Assistant United States Attorney. The recommendation was less severe than the judgment imposed. The court imposed an additional fine.

There is no showing in the record as to the composition of the committee complained of. It might discreetly be suggested, however, that the United States Attorney, in arriving at his recommendation to be given the court at the Trial Judge's request, might well call into conference the Assistant who tried the case as well as the Chief of the Criminal Division of the office to the end that the most careful consideration be given the answer to the question frequently asked by trial judges, to wit, the question asked by the trial court in this case:

> "What does the Government recommend?" [R. T. 1315.]

XI.

Defendants Were Given the Fair and Impartial Trial Guaranteed by the Constitution.

Appellants concede that:

> "The trial judge enjoyed a prerogative which is denied appellate courts in that it was his [the trial court's] duty to pass upon the credibility of witnesses and weigh the evidence."

There is nothing in the record to even suggest that the Trial Judge was remiss in the exercise of that prerogative. On the contrary, at the time of the imposition of sentence the remarks of the Trial Judge demonstrate that he had analyzed the evidence and concurred in the jury's verdict and notwithstanding the Government's recommendation to the contrary assessed a $5,000 fine as to each defendant [R. T. 1274-1323].

Conclusion.

No reversible error was committed by the Trial Judge. Appellants had a full and fair trial. The verdicts are fully supported by the evidence. The sentences were moderate and clearly justified. The Judgment should be affirmed.

Respectfully submitted,

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NORMAN W. NEUKOM,
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WILLIAM L. BAUGH,
Assistant U. S. Attorney,
Attorneys for Appellee.

SCHEDULES FILED FOR THE PARTNERSHIP AND BY JAMES A. AND AMELIA E. NOELL, INDIVIDUALLY

	PARTNERSHIP	JAMES A. NOELL	AMELIA E. NOELL
ASSETS			
STOCK IN TRADE	$10,500.00	$	$
DEBTS DUE ON OPEN ACCOUNT (INCLUDES $15,000.00 DUE FROM WILLIAM SCHEULES)	15,738.00		
DEPOSITS OF MONEY	4,034.00	110.96	NONE
HOUSEHOLD GOODS		100.00	200.00
REAL ESTATE (124 & 128 W. POMONA ST., MONROVIA, CALIFORNIA)			38,000.00
TOTAL ASSETS	$30,272.00	$ 210.96	$ 38,200.00
LIABILITIES			
TAXES DUE	$ 157.00	$	$
UNSECURED CLAIMS	47,051.15		
SECURED CLAIM (BANK OF AMERICA LOAN ON PROPERTY LOCATED AT 124 W. POMONA ST. & 128 W. POMONA ST., MONROVIA, CALIFORNIA)		6,960.00	6,960.00
UNSECURED CLAIMS		177.32	
TOTAL LIABILITIES	$47,208.15	$ 7,137.32	$ 6,960.00

CASH WITHDRAWALS BY JAMES A. AND AMELIA E. NOELL

DATE 1946	BANK ON WHICH DRAWN	PERSON RECEIVING FUNDS	FORM OF PAYMENT	AMOUNT
MAY				
20	BANK OF AMERICA, WEST ARCADIA	AMELIA E.	CASHIERS CHECK	$ 399.48
13	BANK OF AMERICA, EAGLE ROCK	AMELIA E.	PERSONAL CHECK	271.30
10	BANK OF AMERICA, COLO-MENTOR	AMELIA E.	CASHIERS CHECK	443.55
10	BANK OF AMERICA, COLO-MENTOR	AMELIA E.	CASHIERS CHECK	800.00
10	FIRST STATE BANK, ROSEMEAD	JAMES A.	PERSONAL CHECK	600.00
10	BANK OF AMERICA, EAGLE ROCK	AMELIA E.	PERSONAL CHECK	500.00
4	BANK OF AMERICA, YORK-FIGUEROA	JAMES A.	PERSONAL CHECK	700.00
2	BANK OF AMERICA, M.O., PASADENA	AMELIA E.	PERSONAL CHECK	158.01
1	BANK OF AMERICA, EAGLE ROCK	AMELIA E.	PERSONAL CHECK	400.00
			MAY TOTAL	$ 4,272.34
APRIL				
26	BANK OF AMERICA, WEST ARCADIA	AMELIA E.	CASH	$ 7,000.00
22	BANK OF AMERICA, COLO-MENTOR	JAMES A.	PARTNERSHIP CHECK	2,500.00
16	BANK OF AMERICA, M.O., PASADENA	AMELIA E.	PERSONAL CHECK	4,000.00
15	BANK OF AMERICA, COLO-MENTOR	AMELIA E.	CASHIERS CHECK	2,339.33
3	BANK OF AMERICA, EAGLE ROCK	AMELIA E.	PERSONAL CHECK	3,400.00
			APRIL TOTAL	$ 19,239.33
MARCH				
28	BANK OF AMERICA, M.O., PASADENA	JAMES A.	PERSONAL CHECK	$ 5,000.00
			MARCH TOTAL	$ 5,000.00
			TOTAL FOR THE PERIOD MARCH 28, 1946 TO MAY 22, 1946.	$28,511.67

RECEIPTS AND DISBURSEMENTS OF THE PARTNERSHIP
AND JAMES A. AND AMELIA E. NOELL, INDIVIDUALLY.
OCTOBER 20, 1945 TO MAY 22, 1946.

RECEIPTS	AMOUNTS	TOTALS
PAYMENTS BY CUSTOMERS	$138,062.54	
CASH SALES	477.09	
LOAN - BANK OF AMERICA	7,000.00	
CASH DEPOSIT	50.80	
SALE OF DEMONSTRATION HOUSES	3,843.75	
SALE OF MATERIALS - BUSCEMI	649.38	
SALE OF CAR OF LUMBER - BUSCEMI	2,050.00	
AMELIA E. NOELL BANK BALANCE	86.95	
RENT FROM 4195 YORK BOULEVARD	220.00	
PROCEEDS SALE OF REAL ESTATE	16,636.58	
UNIDENTIFIED CHECKS, BANK OF AMERICA, MO, PASA.	96.05	
MONTGOMERY WARD REFUND CHECK	5,667.60	
TRANSFER FUNDS OTHER BANKS	7,264.34	
TOTAL RECEIPTS		$182,105.08

DISBURSEMENTS AND BANK BALANCES

REFUNDS TO CUSTOMERS	$ 36,297.47	
OFFICE AND DISPLAY BUILDINGS	3,939.22	
PURCHASES AND DEPOSITS ON LUMBER	47,097.48	
LUMBER YARD - LAND AND IMPROVEMENTS	21,487.78	
TOOLS AND EQUIPMENT	3,645.69	
PARTNERSHIP EXPENSES: TRUCKING, PAYROLL, COMMISSIONS, ETC.	14,610.54	
TRANSFER FUNDS OTHER BANKS	11,467.60	
MISCELLANEOUS WITHDRAWALS BY PARTNERS	3,251.04	
PAYMENTS IN CONNECTION WITH REAL ESTATE	2,841.36	
PAYMENTS ON 1941 CHEVROLET AUTOMOBILE	523.80	
PAYMENTS ON DEMONSTRATION HOUSES	731.45	
ATTACHMENT JAMES A. NOELL	3,577.95	
BALANCE IN BANKS MAY 22, 1946	622.03	
TOTAL DISBURSEMENTS AND BANK BALANCES		$150,093.41
CASH RECEIVED BY JAMES A. OR AMELIA E. NOELL		$ 32,011.67